



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF LOYAL MUNICIPAL WATER UTILITY

Principal Office: 301 NORTH MAIN STREET
P.O. BOX 9
LOYAL, WI 54446

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF LOYAL MUNICIPAL WATER UTILITY**Utility Address:** 301 NORTH MAIN STREET

P.O. BOX 9

LOYAL, WI 54446

When was utility organized? 1/1/1916**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS BETTY HILLS**Title:** CITY CLERK TREASURER**Office Address:**

301 N MAIN STREET

P.O. BOX 9

LOYAL, WI 54446

Telephone: (715) 255 - 8772**Fax Number:** (715) 255 - 8733**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC

401 5TH STREET SUITE 339

WAUSAU, WI 54403

Telephone: (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC

401 5TH STREET SUITE 339

WAUSAU, WI 54403

Telephone: (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 2/12/1997**Period covered by most recent audit:** 12/31/1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RAY MORRISON**Title:** CITY ADMINISTRATOR**Office Address:**

301 N MAIN STREET

P.O. BOX 9

LOYAL, WI 54446

Telephone: (715) 255 - 8772**Fax Number:** (715) 255 - 8733**E-mail Address:**

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	116,867	114,148	1
Operating Expenses:			
Operation and Maintenance Expense (401)	52,719	65,144	2
Depreciation Expense (403)	16,264	13,929	3
Amortization Expense (404)	0		4
Taxes (408)	22,044	21,992	5
Total Operating Expenses	91,027	101,065	
Net Operating Income	25,840	13,083	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	25,840	13,083	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	4,836	5,232	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	4,836	5,232	
Total Income	30,676	18,315	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	30,676	18,315	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,950	11,400	13
Amortization of Debt Discount and Expense (428)	109	109	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,813	3,293	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,872	14,802	
Net Income	16,804	3,513	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	177,216	176,431	19
Balance Transferred from Income (433)	16,804	3,513	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0	2,728	23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	194,020	177,216	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on savings and checking	4,836	4
Total (Acct. 419):	4,836	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	116,867	0	0	0	116,867	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	116,867	0	0	0	116,867	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	803,807	805,886	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	274,511	261,732	2
Net Utility Plant	529,296	544,154	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	52,342	50,041	7
Total Other Property and Investments	52,342	50,041	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	95,604	89,640	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	17,516	16,613	11
Other Accounts Receivable (143)	0	93	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,738	2,044	14
Materials and Supplies (150)	8,061	6,019	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	123,919	114,409	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,734	1,843	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	1,734	1,843	
Total Assets and Other Debits	707,291	710,447	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	37,770	37,770	21
Appropriated Earned Surplus (215)	50,042	50,042	22
Unappropriated Earned Surplus (216)	194,020	177,216	23
Total Proprietary Capital	281,832	265,028	
LONG-TERM DEBT			
Bonds (221)	210,000	219,000	24
Advances from Municipality (223)	51,240	60,480	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	261,240	279,480	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	4,057	670	28
Payables to Municipality (233)	484	5,181	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,276	2,686	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	6,817	8,537	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	157,402	157,402	38
Total Liabilities and Other Credits	707,291	710,447	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	791,547	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	12,260				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	803,807	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	274,511	0	0	0	9
Total Accumulated Provision	274,511	0	0	0	
Net Utility Plant	529,296	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	261,732				261,732	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,264				16,264	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,127				1,127	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,391	0	0	0	17,391	13
Debits during year						14
Book cost of plant retired	4,612				4,612	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,612	0	0	0	4,612	19
Balance End of Year	274,511	0	0	0	274,511	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,061	6,019	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>8,061</u>	<u>6,019</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
74 Mortgage revenue bonds	109	428	1,734	1
Total			1,734	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	37,770	1
Changes during year (explain):		
NONE		2
Balance end of year	37,770	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'74 MORTGAGE REVENUE BONDS	03/20/1974	01/01/2013	5.00%	210,000	1
Total Bonds (Account 221):				210,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
7/28/93 GO Promissory Note	07/28/1993	03/01/2003	5.00%	51,240	1
Total for Account 223				51,240	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	22,044	2
Charged electric department expense		3
Charged sewer department expense	397	4
Other (explain):		
NONE		5
Total Accruals and other credits	22,441	
Taxes paid during year:		
County, state and local taxes	20,785	6
Social Security taxes	1,504	7
PSC Remainder Assessment	152	8
Other (explain):		
NONE		9
Total payments and other debits	22,441	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
74 Mortgage revenue bonds	0	10,950	10,950	0	1
Subtotal	0	10,950	10,950	0	
Advances from Municipality (223)					
'93 GO PROMISSORY NOTE	2,686	2,813	3,223	2,276	2
Subtotal	2,686	2,813	3,223	2,276	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	2,686	13,763	14,173	2,276	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	157,402					157,402	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	157,402	0	0	0	0	157,402	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	55,801					55,801	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Depreciation and debt reserve	52,342	3
Total (Acct. 125):	52,342	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,516	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,516	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Joint meter costs due from wastewater utility	2,738	12
Total (Acct. 145):	2,738	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Tax equivalent-\$693; Additional public fire protection-(\$209)	484	16
Total (Acct. 233):	484	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	793,366	0	0	0	793,366	1
Materials and Supplies	7,040	0	0	0	7,040	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	268,121	0	0	0	268,121	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	157,402	0	0	0	157,402	6
Other (specify):						
NONE					0	7
Average Net Rate Base	374,883	0	0	0	374,883	
Net Operating Income	25,840	0	0	0	25,840	8
Net Operating Income as a percent of Average Net Rate Base	6.89%	N/A	N/A	N/A	6.89%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	37,770	1
Appropriated Earned Surplus	50,042	2
Unappropriated Earned Surplus	185,618	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	273,430	
Net Income		
Net Income	16,804	5
Percent Return on Proprietary Capital	6.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	115,515	1
Total Sales of Water	115,515	
Other Operating Revenues		
Forfeited Discounts (470)	102	2
Other Water Revenues (474)	1,250	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,352	
Total Operating Revenues	116,867	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,728	5
General Operating Expenses (680-690)	18,991	6
Total Operation and Maintenance Expenses	52,719	
Other Operating Expenses		
Depreciation Expense (403)	16,264	7
Amortization Expense (404)		8
Taxes (408)	22,044	9
Total Other Operating Expenses	38,308	
Total Operating Expenses	91,027	
NET OPERATING INCOME	25,840	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	455	19,495	52,589	4
Commercial	79	8,216	16,007	5
Industrial	5	129	410	6
Total Metered Sales to General Customers (461)	539	27,840	69,006	
Private Fire Protection Service (462)	2		600	7
Public Fire Protection Service (463)	1		42,389	8
Other Sales to Public Authorities (464)	9	1,853	3,520	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	551	29,693	115,515	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	42,389	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,389	
Forfeited Discounts (470):		
Customer late payment charges	102	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	102	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	931	7
Other (specify):		
Charge for equipment usage and other misc.	319	8
Total Other Water Revenues (474)	1,250	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,324	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,260	3
Chemicals (630)	6,841	4
Supplies and Expenses (640)	1,412	5
Repairs of Water Plant (650)	1,418	6
Transportation Expenses (660)	1,473	7
Total Plant Operation and Maintenance Expenses	33,728	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,808	8
Office Supplies and Expenses (681)	540	9
Outside Services Employed (682)	2,653	10
Insurance Expense (684)	4,000	11
Employees Pensions and Benefits (686)	4,627	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	363	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,991	
Total Operation and Maintenance Expenses	52,719	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		20,785	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		397	2
Net property tax equivalent		20,388	
Social Security		1,504	3
PSC Remainder Assessment		152	4
Other (specify): NONE			5
Total tax expense		22,044	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204358				3
County tax rate	mills		9.305675				4
Local tax rate	mills		1.869011				5
School tax rate	mills		8.999188				6
Voc. school tax rate	mills		11.293401				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.671633				10
Less: state credit	mills		2.183204				11
Net tax rate	mills		29.488429				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.869011				14
Combined School Tax Rate	mills		20.292589				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.161600				17
Total Tax Rate	mills		31.671633				18
Ratio of Local and School Tax to Total	dec.		0.699730				19
Total tax net of state credit	mills		29.488429				20
Net Local and School Tax Rate	mills		20.633946				21
Utility Plant, Jan. 1	\$	805,886	805,886				22
Materials & Supplies	\$	6,019	6,019				23
Subtotal	\$	811,905	811,905				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	811,905	811,905				26
Assessment Ratio	dec.		0.977295				27
Assessed Value	\$	793,471	793,471				28
Net Local & School Rate	mills		20.633946				29
Tax Equiv. Computed for Current Year	\$	16,372	16,372				30
Tax Equivalent per 1994 PSC Report	\$	20,785					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,785					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,302		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	52,204		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	54,506	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	18,271		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	36,130		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	16,841		20
Total Pumping Plant	71,242	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	8,065		23
Total Water Treatment Plant	8,065	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	600		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,302	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			52,204	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	54,506	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			18,271	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			36,130	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			16,841	20
Total Pumping Plant	0	0	71,242	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,065	23
Total Water Treatment Plant	0	0	8,065	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			600	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	125,224		26
Transmission and Distribution Mains (343)	372,793		27
Fire Mains (344)			28
Services (345)	67,061		29
Meters (346)	39,405	974	30
Hydrants (348)	36,622		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	641,705	974	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	2,495		36
Transportation Equipment (373)	9,711		37
Other General Equipment (379)	7,461		38
Other Tangible Property (390)			39
Total General Plant	19,667	0	
Total utility plant in service directly assignable	795,185	974	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	795,185	974	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			125,224 26
Transmission and Distribution Mains (343)			372,793 27
Fire Mains (344)			0 28
Services (345)			67,061 29
Meters (346)	4,612		35,767 30
Hydrants (348)			36,622 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,612	0	638,067
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,495 36
Transportation Equipment (373)			9,711 37
Other General Equipment (379)			7,461 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	19,667
Total utility plant in service directly assignable	4,612	0	791,547
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,612	0	791,547

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,037	3,037	1
February			2,788	2,788	2
March			3,140	3,140	3
April			3,033	3,033	4
May			3,282	3,282	5
June			3,311	3,311	6
July			3,293	3,293	7
August			3,281	3,281	8
September			3,190	3,190	9
October			3,262	3,262	10
November			2,964	2,964	11
December			3,117	3,117	12
Total for year	0	0	37,698	37,698	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
Flushing sewer mains			Fire		
department practice use					
Water pumped into distribution system				32,698	16
Less: Water sold				29,693	17
Losses and unaccounted for				3,005	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				171	21
Date of maximum: 12/30/1997					22
Cause of maximum:					23
Main break on S. Division Street					
Minimum gallons pumped by all methods in any one day during reporting year				44	24
Date of minimum: 11/12/1997					25
Total KWH used for pumping for the year				120,078	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	NO 1	34	18	45,000	Yes	1
WELL	NO 3	52	14	17,000	Yes	2
WELL	NO 4	57	10	12,000	Yes	3
WELL	NO 6	80	8	12,000	Yes	4
WELL	NO 7	40	12	15,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 1	WELL NO 3	WELL NO 4	1
Location	LOYAL	LOYAL	LOYAL	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	JACCUZI	FAIR MORSE	BERKLEY	5
Year Installed	1988	1947	1950	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	90	30	50	8
Pump Motor or Standby Engine Mfr	ELECTRIC MOTOR	ELECTRIC MOTOR	ELECTRIC MOTOR	9
Year Installed	1988	1947	1950	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	8	8	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6	WELL NO 7		14
Location	LOYAL	LOYAL		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	WORTHINGTON	CRANE & DERNUNG		18
Year Installed	1990	1973		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	35	35		21
Pump Motor or Standby Engine Mfr	ELECTRIC MOTOR	ELECTRIC MOTOR		22
Year Installed	1990	1973		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	10	5		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	LOYAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1972		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	85		10
Total capacity in gallons	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	16,296				16,296
M	D	6.000	15,454				15,454
M	D	8.000	11,858				11,858
M	D	10.000	6,298				6,298
M	D	12.000	3,902				3,902
Total Within Municipality			53,808	0	0	0	53,808
Total Utility			53,808	0	0	0	53,808

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	484				484		1
M	1.000	84				84		2
M	1.250	2				2		3
M	1.500	4				4		4
M	2.000	9				9		5
M	4.000	1				1		6
Total Utility		584	0	0	0	584	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	547	12	4		555	124	1
1.000	12				12	3	2
1.500	3		1	1	3	3	3
2.000	6				6	6	4
3.000	1		0	2	3	3	5
4.000	3		2		1	1	6
Total:	572	12	7	3	580	140	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	455	66	5	2		27	555	1
1.000		7		1		4	12	2
1.500		2				1	3	3
2.000		4		1		1	6	4
3.000				2		1	3	5
4.000				1		0	1	6
Total:	455	79	5	7	0	34	580	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	89	0	0		89	2
Total Fire Hydrants	89	0	0	0	89	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	89
Number of distribution system valves end of year:	74
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #640 Supplies and Expenses/Account #650 Repairs of Water Plant
Amounts were substantially higher in 1996 due to water tower painting
expenses and water testing expenses. Both items totalled approx. \$12,000
in 1996.

Account #681 Office Supplies and Expenses - 1996 costs were higher related
to the maintenance of office equipment.
